

Exhibit 1

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

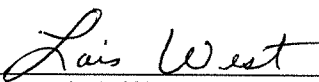
IN RE: NEW ERA PAINTING INCORPORATED)	CHAPTER 7
)	
)	CASE NO. 22-08485
)	
DEBTOR	
)	
)	HON. A. BENJAMIN GOLDGAR

AFFIDAVIT OF LOIS WEST

STATE OF ILLINOIS)
)
COUNTY OF COOK)

I, Lois West, being first duly sworn on oath, depose and state:

1. I am a certified public accountant licensed by the State of Illinois, and a partner in the Corporate Recovery Services department at the accounting firm of Kutchins, Robbins & Diamond, Ltd. ("KRD") located at 35 East Wacker Drive, Suite 690, Chicago, Illinois 60601-2124. This affidavit is offered in support of the Trustee's Application to Employ Accountants. The matters set forth herein are true and correct to the best of my knowledge and belief.
2. To the best of my knowledge, neither I, Kutchins, Robbins & Diamond, Ltd., nor any employee or partner of Kutchins, Robbins & Diamond, Ltd., hold or represent an interest adverse to the debtor or its estate within the meaning of Section 327(a) of the Bankruptcy Code.
3. To the best of my knowledge, I, Kutchins, Robbins & Diamond, Ltd., and all of its employees are disinterested as that term is defined in Section 101(14) of the Bankruptcy Code and used in Section 327(a).
4. To the best of my knowledge, neither I, Kutchins, Robbins & Diamond, Ltd., nor any of its employees or owners have any connections with the debtor, its creditors, the Trustee, the United States Trustee, any person employed in the office of the United States Trustee, or any other party in interest or their respective attorneys and accountants, within the meaning of Fed. R. Bankr. P. 2014(a).


Lois West

KUTCHINS, ROBBINS & DIAMOND, LTD.

FEE SCHEDULE

TAX PARTNERS	\$410 - \$500
MANAGERS / DIRECTORS	\$275 - \$410
SENIORS / SUPERVISORS	\$225 - \$275
STAFF	\$150 - \$200